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- 7030 Dietary Minor Equipment
Dietary equipment which does not meet the facility's capitalization criteria specified under rules 5101:3-3-51.1 and 5101:3-3-84.1 of the Administrative Code.
- 7035 Dietary Maintenance and Repair
Maintenance supplies, purchased services and maintenance contracts for the dietary department.
- 7040 Food In-Facility
Food required to prepare meals in the facility.
- 7041 Food Out-of-Facility
Food purchased and consumed outside of the facility. (Please note: report the total number of meals served when reporting the cost of food out-of-facility on the JFS 02524 "Medicaid Cost Report").
- 7045 Employee Meals
Employee meals that do not qualify under "HCFA Publication 15-1," section 2144 "Fringe Benefits".
- 7050 Contract Meals and Contract Meals Personnel
Expenses associated with contracting for the food service function in the facility. (Includes food services delivered to the facility from an outside vendor.)

For those facilities participating in medicaid and not in medicare, all enteral nutritional therapy and additives (food facilitators), whether administered orally or tube fed, are to be classified in account 7056. For those facilities participating in both the medicare and medicaid programs, contracts must be categorized and classified as follows:

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- 7055 Enterals: Medicare Billable
Enteral nutritional therapy and additive (food facilitators), whether administered orally or tube fed, for facilities participating in medicare which are billable to medicare regardless of payor type. Excludes peptamen enteral nutritional therapy that is directly reimbursed by medicaid (fee for service), as well as all parenteral nutrition therapy.
- 7056 Enterals: Medicare Non-Billable
Enteral nutritional therapy and additives (food facilitators), whether administered orally or tube fed, for facilities not participating in medicare, as well as enterals for facilities which are not billable to medicare regardless of payor type. Excludes peptamen enteral nutritional therapy that is directly reimbursed by medicaid (fee for services), as well as all parenteral nutrition therapy.

DIETARY PAYROLL TAXES, FRINGE BENEFITS, STAFF DEVELOPMENT

- 7060 Payroll Taxes - Dietary
(series #7000) Payroll related expenses incurred which are: employer's portion of FICA taxes or public employees retirement system (PERS); state unemployment taxes or self insurance funds for unemployment compensation as stated in "HCFA Publication 15-1," section 2122.6; and federal unemployment taxes.
- 7065 Workers' Compensation - Dietary
(series #7000) premiums incurred by the facility for state of Ohio bureau of workers' compensation or self insurance program as stated in "HCFA Publication 15-1," section 2122.6.
- 7070 Employee Fringe Benefits - Dietary
(series #7000) fringe benefits such as: medical and life insurance premiums or self insurance funds; employee stock option program; pension and profit sharing; personal use of autos; employee inoculations, employee assistance program, and employee meals, as defined in "HCFA Publication 15-1," section 2144. If fringe

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benefits are discriminatory to owners and related parties, they are considered part of compensation. (This account excludes vacation and sick pay salary.)

7075 Employee Assistance Program Administrator-Dietary
(series #7000) an individual who performs the duties of the employee assistance program for dietary personnel.

7075.1 - EAP administrator dietary salary
7075.2 - EAP administrator dietary contract

7080 Self Funded Programs Administrator - Dietary
(series #7000) an individual who performs the administrative functions of the self insured programs. (Report only the portion related to dietary)

7080.1 - Self funded administrator dietary salary
7080.2 - Self funded administrator dietary contract

7090 Staff Development - Dietary
(series #7000) continuing training that enables the employee to perform his or her duties effectively, efficiently, and competently. Includes travel costs for individual's own vehicle, associated with dietary personnel for attending training. This account does not include expenses incurred for the use of a facility's own vehicle, or dues, subscriptions and licenses. "Salary" includes only the trainer wages. "Other" costs include registration fees, travel and per diem expenses, training supplies and contract trainer fees.

7090.1 - Staff development dietary salary
7090.2 - Staff development dietary other

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MEDICAL/HABILITATION, PHARMACEUTICAL AND INCONTINENCE
SUPPLIES

7100 Habilitation Supplies

Supplies used to provider services measured by the individual assessment form (IAF), and minimum data set plus (MDS+) groups, which assist the resident to cope with; daily living; aging process; and perform tasks normally performed at his/her chronological stage of development. Does not include cost of meals for out of facility functions.

7105 Medical/Habilitation Records

Personnel responsible for maintaining clinical records on each resident in accordance with accepted professional standards and practices.

- 7105.1 - Medical/hab records salary
- 7105.2 - Medical/hab records contract

7110 Pharmaceutical Consultant

The services of a licensed pharmacist who provides consultation on all aspects of the provision of pharmacy services in the facility as stated in 42 CFR section 483.60 (b).

- 7110.1 - Pharmaceutical consultant salary
- 7110.2 - Pharmaceutical consultant contract

7115 Incontinence Supplies

Reusable and disposable incontinence supplies, (except catheters). Supplies include cloth or disposable diapers, under-pads, plastic pants, and the cost of diaper service of such items.

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7120 Personal Care

Supplies required to maintain routine personal hygiene of the body, hair, and nails of the hands and feet. Includes body lotion, body powder, toothbrush and toothpaste, disposable razors and shaving supplies, hair cuts, shampoo and routine hair care supplies provided by facility. (Excludes contract beautician performing non-routine services.)

7125 Program Supplies

Supplies used to provide activity, social services and religious programs available to all residents. Does not include cost of meals for out of facility functions.

ADMINISTRATIVE AND GENERAL SERVICES

7200 Administrator

Expenses incurred by a facility for an individual(s) who functions as the administrator licensed by the state of Ohio and who is responsible for the direction, supervision and coordination of facility functions.

For ICFs-MR licensed by Ohio department of mental retardation and developmental disabilities (ODMR-DD) who are not required to employ a licensed administrator, but have a QMRP functioning as the administrator, report only the portion related to the cost of an administrator.

7200.1 - Administrator salary
7200.2 - Administrator contract

7210 Other Administrative Personnel

Administrator in training, assistant administrator, business manager, purchasing agent, human resources, receptionist, secretarial and clerical staff.

7210.1 - Other administrative salary
7210.2 - Other administrative contract

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- 7215 Consulting and Management Fees
Indirect care consulting fees paid to a separate entity which serves in an advisory capacity for indirect care administrative functions, or consulting services on behalf of the facility and are in addition to services covered by the current facility staffing patterns. Management fees that are directly related to the administrative functions of the facility and are in addition to services covered by the current facility staffing patterns.
- 7220 Office and Administrative Supplies
Supplies such as: copier supplies; printing; postage; office supplies; nursing/habilitation and medical records forms; and data service supplies.
- 7225 Communications
Service charges for telephone services.
- 7230 Security Services
Salaries, purchased services, or supplies to protect property and residents.
- 7230.1 - Security services salary
7230.2 - Security services other
- 7235 Travel and Entertainment
Expenses such as: mileage allowance, gas, and oil for vehicles owned or leased by the facility; meals; lodging; and commercial transportation expense incurred in the normal course of business. Includes all purchased commercial transportation services for ambulatory/non-ambulatory residents. Excludes transportation cost that is directly reimbursed by medicaid to the transportation provider as set forth in Chapter 5101:3-15 of the Administrative Code.
- 7240 Laundry/Housekeeping Supervisor
An individual supervising the laundry/housekeeping functions and/or personnel.
- 7240.1 - Laundry/hskeep supervisor salary
7240.2 - Laundry/hskeep supervisor contract

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- 7245 Housekeeping
Housekeeping services, including supplies, wages, and purchased services. This includes trash bags and paper towels.
- 7245.1 - Housekeeping salary
7245.2 - Housekeeping other
- 7250 Laundry and Linen
Laundry services, including supplies, wages, and purchased services, as well as linens for all areas. Excluding incontinent supplies specified in account 7115.
- 7250.1 - Laundry/linen salary
7250.2 - Laundry/linen other
- 7255 Universal Precaution Supplies
Supplies required for the protection of residents and facility staff while performing procedures which involve the handling of bodily fluids. (Rule 3701-17-141 of the Administrative Code) Supplies include: masks, gloves, gowns, goggles, boots, and eye wash. (Excludes trash bags and paper towels)
- 7260 Legal Services
Legal services except as excluded in rules 5101:3-3-56 and 5101:3-3-89 of the Administrative Code.
- 7265 Accounting
Accounting, Bookkeeping Fees and Salaries.
- 7265.1 - Accounting salary
7265.2 - Accounting contract
- 7270 Dues, Subscriptions and Licenses
Expense of dues, subscriptions, licenses and consumer satisfaction survey fees incurred by facility.

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- 7275 Interest - Other
Expense of short term credit and working capital interest incurred. (This account does not include late fees, fines or penalties)
- 7280 Insurance
Expense of insurance such as: general business, liability, malpractice, vehicle, and property insurance.
- 7285 Data Services
Data services personnel and purchased services.
- 7285.1 - Data services salary
7285.2 - Data services contract
- 7290 Help Wanted/Informational Advertising
Help wanted ads, yellow pages, and other advertising media that are informational as opposed to promotional in nature as stated in "HCFA Publication 15-1," section 2136.1.
- 7295 Amortization of Start-Up Costs
Amortization of cost included in the account 1430-5, not otherwise allocated to other cost centers, in accordance with "HCFA Publication 15-1," section 2132, which were incurred by a facility.
- 7300 Amortization of Organizational Costs
Amortization of cost included in account 1430-3, as described in "HCFA Publication 15-1," section 2134.
- 7305 Other Indirect Care Administrative Services - Specify below
Indirect care administrative services not previously listed.
- 7305.1 - Other indirect care salary
7305.2 - Other indirect care contract

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HOME OFFICE COSTS

7310 Home Office Costs/Indirect Care

Indirect care expenses of a separate division or entity which owns, leases or manages more than one facility (home office). These costs must be related to administrative and management services allocated to the facility in accordance with "HCFA Publication 15-1," section 2150 through 2150.3, "Home Office Costs".

7310.1	-	Home office/indirect care salary
7310.2	-	Home office/indirect care other

MAINTENANCE AND MINOR EQUIPMENT

7320 Plant Operations and Maintenance Supervisor

An individual supervising the plant operations and maintenance procedures and/or personnel.

7320.1	-	Operations/maint supervisor salary
7320.2	-	Operations/maint supervisor contract

7330 Plant Operations and Maintenance

Salaries for all maintenance personnel employed by the facility.

7340 Repair and Maintenance.

Supplies, purchased services and maintenance contracts for all departments. (Excludes dietary maintenance account 7035 and on-site water and sewage account 6030.)

7350 Minor Equipment

Equipment which does not meet the facility's capitalization criteria specified under rules 5101:3-3-51.1 and 5101:3-3-84.1 of the Administrative Code. The general characteristics are: comparatively small in size and unit cost; subject to inventory

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control; fairly large quantity is use; and generally, a useful life of approximately three years or less. (Exclude account 7030 - dietary minor equipment and items listed in accounts 6005 and 6006-medical minor equipment).

EQUIPMENT ACQUIRED BY OPERATING LEASE

7400 Lease Equipment

This account includes the cost of equipment, including vehicles, acquired by operating lease executed before December 1, 1992, if the costs are reported as administrative and general costs on the facility's cost report for the cost reporting period ending December 31, 1992 (all leases effective after 12/01/92, should be reported in account 8065 for assets acquired prior to 7/01/93).

INDIRECT PAYROLL TAXES, FRINGE BENEFITS, AND STAFF DEVELOPMENT

7500 Payroll Taxes

Indirect care payroll related expenses incurred which are: employer's portion of FICA taxes or public employees retirement system (PERS); state unemployment taxes or self insurance funds for unemployment compensation ("HCFA Publication 15-1," section 2122.6); and federal unemployment taxes.

7510 Workers' Compensation

Indirect care premiums incurred by the facility for state of Ohio bureau of workers' compensation or self insurance program as stated in "HCFA Publication 15-1," section 2122.6.

7520 Employee Fringe Benefits

Indirect care fringe benefits such as; medical and life insurance premiums or self insurance funds; employee stock option program; pension and profit sharing; personal use of autos; employee inoculations, employee assistance program, and employee meals, as defined in "HCFA Publication 15-1," section 2144. If fringe

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